

HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD

(A State Government Undertaking)



Registered Office
Corporate Identity Number (CIN)
GST Number
Telephone Number
Website: www.hpsebl.com,

: F&A Wing, Vidyut Bhawan, Shimla - 171 004.
: U40109HP2009SGC031255
: 02AACCH4894EHZB
: 0177-2809454, 2809548 Fax No. 0177-2658908, 2655387
: e-mail: gulshansai@yahoo.co.uk rkj63ur@gmail.com

No. HPSEBL/F&A/WA-36/2020 - 803-958

Dated: 22/10/20

To

The Chief Engineer (ES),
HPSEBL, Hamirpur.

The Chief Engineer (Gen.),
HPSEBL, Sundernagar.

The Chief Engineer (PCA.),
HPSEBL, Shimla-4.

All the Superintending Engineer's (OP),
In HPSEBL. (including M&T units).

Sub: Internal Audit of Accounts of HPSEBL for the financial year 2020-21.

Sir,

You all are aware that Internal Audit of accounts is a statutory obligation and need to be conducted every year. The annual accounts for the FY 2019-20 have already been audited by the internal audit parties of HPSEBL and now the accounts for FY 2020-21 up to 30/09/20 have also been finalized. These accounts for the 1st half of the 2020-21 shall be audited by the internal audit parties of the Co.

The Internal Audit shall be conducted w.e.f 26/10/20 to 07/11/20 by the internal audit teams mentioned in the as per the detail table below:

The teams for conducting the internal audit at Head officer are as under:

Sr.No	Name/ Designation	e-mail ID/Phone number	Name of Office to be audited
1	Sh.Ram Singh Mehta (Sr.AO)	ramsinghmehta66@gmail.com / 94180-57089	(OP) Circle Rampur/ Rohru
2	Sh. Ashwani Bhardwaj (AO)	bhardwajashwani76@yahoo.in /94180-14674	(OP) Circle Hamirpur/ Bilaspur
3	Sh.Purshotam Sharma (AO)/ Mohinder Chauhan (AAO)	pursharma20@gmail.com / 94188-53798	(OP) circle Nahan
4	Sh. Manoj Sharma (AO) / Tilak Raj (AAO)/ Virinder Kumar (AAO)	mksharma9805164666@gmail.com / 98051-64666	(OP) Circle Kangra/ Dalhousie
5	Sh.Anurag Mahajan (AO)	aosap123@gmail.com / 94180-75627	M&T Circle Bilaspur
6	Sh.Kamlesh Sharma(AO) & Om Parkash (AAO)	loanhpsebl@gmail.com / 94591-22933	(OP) Circle Shimla / Solan
7	Sh. Jodh Singh (AAO)	jodhsing363@gmail.com / 86288-73562	PCA Shimla/SO
8	Sh.Arvind Sharma (AO) At H/Pur	aoarvindhpsebl@gmail.com / 94185-65535	Gen. wing, HPSEBL, Sundernagar.

DT Cell HPSEBL, Shimla-4

Sr. 27/10
Sr. 27/10
APB/Steno

ABU
27/10

9	Sh. Balbir Singh (AO) At H/Pur	balbirrana2000@gmail.com/ 98169-07626	ES Hamirpur/ (OP) Circle Una
10	Sh. Vijay Kumar Verma (AO)	vkverma1766@gmail.com/ 89880-66485	(OP) Circle Mandi
11	Sh. Sanjay Minhas	Sanjayminhas77@gmail.com/ 94186-74202	(OP) Circle Kullu
12	Sh. Rattan Lal Jaswal (AO) & Kamleshwar Sharma (AAO)	admn438hpsebl@gmail.com/ 70186-12967	HQ DDO's and F&A wing.

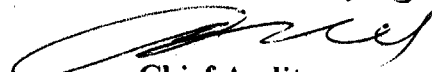
You are therefore, requested to direct the AAO's/Supdt. (D/A) under your control to prepare the data of accounts and send soft copies of all details as per scope of work of Internal Audit (**Annexure 'A'**) to the designated officer to through e-mail to enable him or to scrutinized/Audit the same. The data/details may be sent to the concerned officer on before 26th October, 2020 by all means. In case the internal audit team has to visit the concerned office for verification of data, they shall intimate the field office authority in respect of their visit and the availability of concerned staff / record in that office. The controlling officer of that office shall ensure availability of concerned staff and record during the visit of internal auditors.

If any short comings are pointed out by the Internal Auditors the concerned accounting units will rectify/settle the observation by making necessary accounting entries in the current period there and then.

For clarification, if any required, you may contact Dy.CA. Please extend all request support and cooperation to the internal auditors required for smooth completion of the assignment.

DA: Scope of Internal Audit.

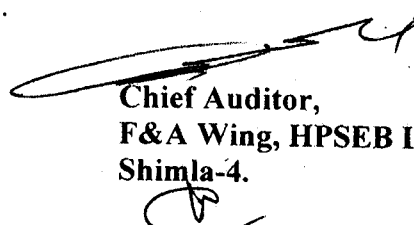
Yours faithfully,


Chief Auditor,
F&A Wing, HPSEB Ltd.,
Shimla-4.

Dated:

Copy to the following for information and necessary action please :

1. The Sr.PS/PS/PA to the Managing /Directors in HPSEBL, Shimla-4.
2. The Executive Director (Pers.) HPSEBL, Shimla-4.
3. The Chief Accounts Officer F&A Wing, HPSEBL, Shimla-4.
4. The Superintending Engineer (IT) Vidyut Bhawan, Shimla-4 for uploaded in HPSEBL website.
5. All the Executive Engineer in field accounting units in HPSEBL.
6. The Audit team (By name) with a request to get the data from concerned units by 26th of October, 2020 and scrutinize the same. In case of any misclassification/ negative entries found during audit the same may be got rectified from the concerned unit in the current accounts and submit the detailed report (as per Annexure Scope of Audit) to undersigned through mail by 15th of November, 2020.
7. The Accounts Officer in (Gen./ES) for similar necessary action.
8. The AO's/ AAO's in all accounting units. They are requested to mail the detail as per (**Annexure 'A'**) on the email ID's of audit team by 26th of October, 2020.
9. The Supdt.(D/A), in Accounting Divisions.


Chief Auditor,
F&A Wing, HPSEB Ltd.,
Shimla-4.

Scope of Internal Audit

Sr. No.	Description	Scope/Specific Function of Internal Audit
1.	Fixed Assets, depreciation & amortization, CWIP. (GL 10 to 18)	i) Fixed Assets Register (FAR) updated up to 30.09.2020 duly matched with Trial balance of Unit on prescribed formats. ii) Work wise /scheme wise detail of Capital works in progress/ WBS as on 30.09.2020 duly matched with Trial Balance of unit. iii) Work wise /scheme wise detail of CWIP/WBS put to use and capitalized up to 30.09.20 after Put to use certificates from Executing. Officers-capitalization duly matched with Trail balance of Unit. iv) Physical verification certificate of FAR of the Unit.
2.	Store (GL 21 to 22)	i) Reconciliation of store balances with book balance as on 30.09.2020. ii) Age wise detail of material as per the requirement of INDAS as on 30.09.2020. iii) Physical verification certificate of store as on 30.09.2020.Cleared of GR/IR A/C BH.22.2 by Go Live Units.
3.	Sales, Services and Revenue. (GL 23)	i) Category wise reconciliation of figures of opening balance, assessment, realization and closing balances for FY 2020-21 up to 30.09.20 with main abstract ledger of consumers, Revenue returns and Trails balances of Unit. ii) Age wise/ category wise list of sundry debtors as on 30.09.2020 as per the requirement of INDAS. iii) Category wise list of permanent defaulter's consumers as on 30.09.2020. iv) Transfer of outstanding amount of disconnect consult to PDCO A/C BH.23.5.
4.	Cash, Bank and Bank Balances. (GL 24)	i) Certificate of daily basis closure of Cash & Bank book from DDOs as per requirement of INDAS. ii) The cash and bank balances have to be tallied with Trial balances of Unit. iii) Reconciliation certificate of bank balances with bank as on 30.09.2020. iv) Scrutiny of bank reconciliation statement of S/Divns./ Divns. duly tallied with balances division as whole CS-I.
5.	Advances, payables and IUTs. (GL 25 to 39)	i) Scrutiny of all type of advances (GL 25 to 28) sub head wise and ensure that proper records of Advances given to Employees/ Pensioners/ Suppliers / Contractors has been maintained by the unit. ii) Age wise breakup of outstanding advances (GLs wise).

		<p>iii) The balances under GLs 27.101 to .103, 28.261 to 263, 28.361 to 363, 44.1, 47.6, 57.1 up to 30.09.20 of the unit.</p> <p>iv) IUT & IUT reconciliation statement on prescribed formats ending up to 30.09.2020.</p> <p>v) Bifurcation of balances under (Gl 25 to 39) accounts into current and non- current).</p> <p>Vi) Reconciliation certificate of each with concerned parties.</p>
6.	Provisions and liabilities and payable (GL 41 to 57)	<p>i) Scrutiny related to the records of provisions, liabilities and receivables party wise outstanding as on 30.09.20.</p> <p>ii) Reconciliation certificate with concerned parties.</p> <p>iii) Age wise breakup of balances under these GLs on prescribed formats. Bifurcations of these GLs into Current and non-current.</p> <p>iv) Reconciliation of TDS/TCS GST with subsidy record.</p>
7.	Sale of Power (GL 61 to 65)	<p>i) Month wise check of classification of Sale of Power in various categories (MUs vis-a-vis revenue) of the Unit.</p> <p>ii) Classification of receipts in other income heads of accounts.</p> <p>iv) Reconciliation of TDs/TCs GST with subsidy received.</p>
8.	Purchase of Power/O&M Expenses (GL 70 to 83)	<p>i) Random vouching of all type of expenses (Capex & Opex).</p> <p>ii) Ensure proper classification of expenses.</p> <p>iii) Budget allocation and expenditure incurred by the unit under O&M.</p> <p>iv) Verification of prior period income/Expenses.</p>
9.		Detail of contingent liabilities/ Arbitration cases/consumer cases with the quarter of amounts.
10		Detail of lease hold heard/Assets and period of lease thereof.
11		Detail of reserve fund under BH.56
12		Accountal of Self executed Assets by consumer as per procedure prescribed.
13		Others, if any comments of IA. <i>Salary/Pension/Debiting</i>

Unit issued/Utilization.

WP
Accounts Officer (WA-HQ)
F&A Wing, HPSEBL,
Shimla-4